EXHIBIT

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• • • Need to confirm

HQA ID seems SAC property.SAC Property

as of Mar 21

Payment amount from Shipped date HQA ID Item Qty Remark Picture Property HQA BOL SAC ID Mill Grade Sie Qty LBS Sale@ Sales amount HQA (Sales amount x 85%) HQA said these were HQA property on 1/15. 1/13/2021 ? Big bar HQA We need HQA BOL/Packing list for confirmation. HQA said these were HQA property on 1/28. 1/15/2021 ? Small bar 1 HQA We need HQA BOL/Packing list for confirmation. On 1/28, HQA said they already paid to us, but we 444644 4130 9" couldn't confirm it after SAC internal check. Asking SAC 4933 H00000096891 DC 4130 09.001 4,277 0.79 3,378.83 2,872.01 1 1 back to HQA on 2/12, 2/22, 2/25, but no reply. HQA said these were HQA property on 1/28. 1/15/2021 ? Big bar 2 HQA We need HQA BOL/Packing list for confirmation. 447865 On 1/28, HQA said this was SAC property. They sent 4130 17" SAC 4933 561255 VC 17.00I 11,852.00 10,074.20 (Ref no.: 4130 14,815 0.8 us shipping information on 2/1. 561255) HQA said these were HQA property on 1/22. 1/20/2021 Big bar 1 HQA We need HQA BOL/Packing list for confirmation. SAC 4937 1972044-01 SD 4140 14.501 1 10,542 0.78 8,222.76 6,989.35 443883 On 1/28, HQA said this was SAC property. They sent 1/21/2021 4140 14.5" 2 us shipping information on 2/1. 443902 SAC 4937 1972045-01 14.501 0.78 8,556.60 7,273.11 SD 4140 1 10,970

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 SAC Property

							• • • HQA ID seems SAC property. • • • • SAC Property as of Mar 21								1	
Shipped date	HQA ID	Item	Qty	Remark	Picture	Property	HQA BOL	SAC ID	Mill	Grade	Sie	Qty		Sale@	Sales amount	Payment amount from HQA (Sales amount x 85%)
1/25/2021	?	Small bar	14	HQA said these were HQA property on 1/28. We need HQA BOL/Packing list for confirmation.		НОА									-	
1/27/2021	?	Small bar	3	HQA said these were HQA property on 1/28. We need HQA BOL/Packing list for confirmation.		НОА									-	
2/2/2021	?	4140 3.25"	16	HQA said these SAC our property and sent us shipping documents on 3/19. We can't confirm mill tag number, so we need it.		SAC	4939	?	SeAH	4140	3.25"	?	10,463	0.72	7,533.36	6,403.36
	?	Big bar	1	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.		НОА									-	
2/3/2021	450739?	4130 20"	1	HQA said these are HQA property on 3/19.		SAC?		2075562-01	SD	4130	20.001	1	21,244	0.81	17,207.64	14,626.49
	450431?	4130 11"	1	However we found HQA ID on the items, and it seems our property. We need to confirm if this is actually HQA property or not.		SAC?		13945	DC	4130	11.001	1	6,085	0.79	4,807.15	4,086.08
	?	Big bar	2	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.		HQA									-	
2/3/2021	?	Big pipe	2			HQA									-	
	?	Small pipe	3			HQA									-	
	?	Small bar	3			HQA									-	

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 SAC Property

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Shipped date	HQA ID	Item	Qty	Remark	Picture	Property	HQA BOL	SAC ID	Mill	Grade	Sie	Qty	LBS	Sale@	Sales amount	Payment amount from HQA (Sales amount x 85%)
2/4/2021	?	Small bar	1	There was different item in HQA list on 3/19. HQA said HQA ID 449813 shipped on 2/5 below. We need to confirm if this bar is HQA or SAC property.	18 Marie 18	?									-	
2/4/2021	449813	4130 13"	1	HQA said these SAC our property and sent us shipping documents on 3/19.	х	SAC	4963	20180105-2-05	۵	4130	13"	1	10,582	0.71	7,513.22	6,386.24
3/1/2021	447116	4140 8.50" X 1.125"	2	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	4995	T218060230003	ни	4140	8.50" X 1.125"	2	4,762	0.96	4,571.52	3,885.79
3/1/2021	442062 442063 442077 442100 442122 442142 443018	4130 12.50" X 2.00"	Many	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	4994	T417208230001 T417208230013 T417208230016 T417208230008 T417208230005 T417208230007 T417208230012	ни	4130	12.50" X 2.00"	-	46,015	1.01	46,475.15	39,503.88
3/5/2021	?	Pipe	1	HQA said these are HQA property on 3/19.		HQA									-	
	?	Small bar	2	We need HQA BOL/Packing list for confirmation.	•••	HQA									-	
0/5/005	450310	4130 19"	1	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	5005	2037697-01	SD	4130	19"	1	17,134	0.81	13,878.54	11,796.76
3/5/2021	-	Small bar	3	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.		HQA									-	

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 SAC Property

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Shipped date	HQA ID	Item	Qty	Remark	Picture	Property	HQA BOL	SAC ID	Mill	Grade	Sie	Qty	LBS	Sale@		Payment amount from HQA (Sales amount x 85%)
0 (5 (000)	450291	4130 19"	1	HQA said these SAC our property and sent us shipping		SAC	5004	2037088-01	SD	4130	19.001	1	18,880	0.81	15,292.80	12,998.88
3/5/2021	450327	4130 19"	1	documents on 3/19.		SAC	5006	2037089-01	SD	4130	19.001	1	18,779	0.81	15,210.99	12,929.34
0/5/0004	?	Big bar	4~5	HQA said these are HQA property on 3/19.		HQA									-	
3/5/2021	?	Small bar	6?	We need HQA BOL/Packing list for confirmation.		HQA									-	
3/8/2021	447220	4140 6.75" X 2.75"	2	HQA said these SAC our property and sent us shipping documents on 3/19.	B	SAC	5015	T218060730001	HU	4140 125	6.75" X 2.75"	2	4,224	0.96	4,055.04	3,446.78
3, 3, 332	447468	4140 6.75" X 2.75"	2			SAC	5015	T218060730002	HU	4140 125	6.75" X 2.75"	2	4,039	0.96	3,877.44	3,295.82
	448486	4140 10"	1	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	5017	12335/1	DC	4140	10.001	1	6,327	0.77	4,871.79	4,141.02
3/10/2021	448059	4140 10"	1			SAC	5017	12334	DC	4140	10.001	1	6,305	0.77	4,854.85	4,126.62
5, 10, 2021	448071?	4140 10"	1			SAC	5017	12334/1	DC	4140	10.001	1	6,305	0.77	4,854.85	4,126.62
	?	10"?	1			SAC	5017	12335	DC	4140	10.001	1	6,327	0.77	4,871.79	4,141.02
3/10/2021?	449814	4130 16"	1	No picture. HQA said these are SAC property on 3/19. We need to confirm this shipment since we couldn't confirm the shipping picture on 3/10.	х	SAC	5021	20180105-2-10	QI	4130	16.001	1	10,781	0.71	7,654.51	6,506.33
3/11/2021	?	Big bar	2	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.		HQA									-	

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Shipped date	HQA ID	ltem	Qty	Remark	Picture	Property	HQA BOL	SAC ID	Mill	Grade	Sie	Qty	LBS	Sale@	Sales amount	Payment amount from HQA (Sales amount x 85%)
	449681	4140 3.25"	6			SAC	5027	E18S3K13680005	SG	4140	03.251	6	3,955	0.72	2,847.60	2,420.46
	449787	4140 3.25"	8	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	5027	E18S3K13680001	SG	4140	03.251	8	5,273	0.72	3,796.56	3,227.08
3/11/2021	447795	4130M 12.75" X 1.25"	1			SAC	5026	T418091800001	HU	4130	12.75" X 1.25"	1	4,533	1.01	4,578.33	3,891.58
	?	Big bar	2~3	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.	ireal D	HQA									-	
	448066	4140 12"	1	HQA said these SAC our property and sent us shipping documents on 3/19.		SAC	5024	12113	DC	4140	12.001	1	8,135	0.77	6,263.95	5,324.36
3/12/2021	?	Big pipe	3			HQA									-	
3/12/2021	?	Big bar	1	HQA said these are HQA property on 3/19. We need HQA BOL/Packing list for confirmation.		HQA									-	
	?	Small bar	6			HQA									-	
3/16/2021	?	Big bar	6~8	No reply from HQA. We need to confirm if the items are HQA or SAC property.	64	?										
3/16/2021	448274?	4130 10"		No reply from HQA.	The state of the s	SAC?		12707	DC	4130	10.001	1	6,173	0.79	4,876.67	4,145.17
3/10/2021	?	Big bar	1	Ve need to confirm if the items are HQA or SAC property.		?									,	
3/17/2021	446334	4140 10"	1	HQA said these SAC our property and sent us shipping		SAC	5046	1978228-01	SD	4140	10.001	1	4,572	0.78	3,566.16	3,031.24
3/17/2021	446419	4140 10"	1	ocuments on 3/19.		SAC	5046	1972555-01	SD	4140	10.001	1	4,528	0.78	3,531.84	3,002.06

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Shipped date	HQA ID	Item	Qty	Remark	Picture	Property	HQA BOL	SAC ID	Mill	Grade	Sie	Qty	LBS	Sale@	Sales amount	Payment amount from HQA (Sales amount x 85%)
3/17/2021	?	Big bar	2	No reply from HQA. We need to confirm if the items are HQA or SAC property.		?									-	
3/18/2021	?	Small bar	10	No reply from HQA. We need to confirm if the items are HQA or SAC property.		?									-	
	450759?	4130 12.5"	1	No reply from HQA. We might see the HQA ID of 450759 on the second bar from left. If so, it's SAC property. We need to confirm if this is HQA or SAC property.		SAC?		2075547-01	SD	4130	12.501	1	7,602	0.81	6,157.62	5,233.98
3/18/2021		Big bar	2			?										
		Big pipe	1	No reply from HQA. We need to confirm if the items are HQA or SAC property.		?										
		Small bar	3~4			?							283.627		\$ 235.159.56	\$ 199,885.63

283,627 \$ 235,159.56 \$ 199,885.63